



For Calendar Year 2001 or fiscal year beginning _____, 2001, and ending _____, 200 ____

PLEASE PRINT OR TYPE

Iowa Fiduciary Return

Name of Estate or Trust		Dept. of Revenue No.	Check one: <input type="checkbox"/> Estate <input type="checkbox"/> Simple Trust <input type="checkbox"/> Complex Trust <input type="checkbox"/> Bankruptcy Estate If trust, check one: <input type="checkbox"/> Testamentary <input type="checkbox"/> Inter vivos
Name, Address, and Title of Fiduciary		Federal Identification No.	
Name of Attorney	Attorney's Phone Number	Iowa County in which estate is pending	
Address (Number and Street)	City	State Zip Code	
		Probate No.	

Authorization is granted to the attorney listed above to receive confidential tax information under Iowa Code Section 421.60 to act as the trust or estate's representative before the Iowa Department of Revenue and Finance and to make written or oral presentations on behalf of the trust or estate.

Have prior returns been filed for this estate or trust? ☐ Yes ☐ No **IS INCOME TAX CERTIFICATE OF ACQUITTANCE REQUESTED?** ☐ Yes ☐ No

INCOME	1. Dividends (enter full amount)	1. _____
	2. Interest	2. _____
	3. Income from partnerships and other fiduciaries (attach supporting schedule)	3. _____
	4. Net rents and royalties	4. _____
	5. Net business and farm income or loss (attach Schedules C or C-EZ and F, federal form 1040)	5. _____
	6. Net gain (loss) from capital assets	6. _____
	7. Add gains excluded under section 641(c)IRC (see instructions)	7. _____
	8. Ordinary gains (losses) (attach federal form 4797)	8. _____
	9. Other income (state nature of income)	9. _____
	10. Total income (add lines 1 through 9)	10. _____ ▲

DEDUCTIONS	11. Interest (enter on Schedule D, page 2)	11. _____
	12. Taxes (enter on Schedule D, page 2)	12. _____
	13. Fiduciary fees (enter on Schedule D, page 2)	13. _____
	14. Charitable deduction (from income in compliance with Will or Trust instrument)	14. _____
	15. Attorney, accountant, and return preparer fees (enter on Schedule D, page 2)	15. _____
	16. Other deductions not subject to 2% floor (enter on Schedule D, page 2)	16. _____
	17. Allowable miscellaneous itemized deductions (enter on Schedule D, page 2)	17. _____
	18. Total (add lines 11 through 17)	18. _____ ▲
	19. Balance (subtract line 18 from line 10)	19. _____ ▲
	20. Distributions to beneficiaries (complete Schedule B on page 2 or attach federal Schedule K-1)	20. _____
	21. Federal estate tax attributable to income in respect of a decedent (fiduciary's share) .21.	21. _____
	22. Total (add lines 20 and 21)	22. _____
	23. Taxable income of fiduciary (line 19 minus line 22) Must be zero on final return	23. _____ ▲

RESIDENT COMPUTED TAX	Residents complete lines 24-33. Nonresidents complete Schedule C and enter on line 33.	
	24. Compute tax from rate Schedule E, page 2	24. _____
	25. Iowa lump sum tax (attach federal Schedule 4972)	25. _____
	26. Iowa minimum tax (attach IA 6251)	26. _____
	27. Tax before credits (add lines 24 through 26)	27. _____
	28. Personal exemption credit	28. 40.00
	29. Out-of-state tax credit (attach copy of out-of-state return and schedule IA 130)	29. _____
	30. Motor fuel tax credit (attach Schedule IA 4136)	30. _____
	31. Other credits	31. _____
	32. Total credits (add lines 28 through 31)	32. _____
TAX DUE	33. Tax liability: Residents subtract line 32 from 27. Nonresidents enter amount from line 20, Schedule C	33. _____
	34. Tax paid with additional Iowa Fiduciary Income Tax Payment Voucher	34. _____
	35. Refund: If line 34 is larger than line 33, enter the difference	35. _____ ▲
	36. Amount due: If line 34 is less than line 33, enter the difference	36. _____ ▲

DECLARATION: The undersigned hereby certifies and declares that this return together with any schedules or papers attached hereto has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct and complete return for the taxable year as required by the income tax law of the State of Iowa and the rules and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.

SIGN HERE	Signature of fiduciary or officer representing fiduciary	Date
	Signature of preparer other than fiduciary	Preparer's ID No.
	Address	Date

Schedule A - Background Information: Answer all applicable questions.

- Schedule B - Beneficiaries' Shares of Income and Credits:** Attach additional pages as necessary.

Schedule C - Computation of Nonresident's Tax

- ### **Schedule D - Explanation of Expenses**

Schedule E - Tax Rates

63-001b (9/24/01)